Annex C

Issues for decision by HM Revenue and Customs

1. whether a person is or was an earner, and if so what category
2. whether a person is liable to pay contributions, and if so the amount
3. whether a person was entitled to pay contributions that he was not liable to pay, and if so the amount
4. whether contributions of a particular class have been paid in respect of a period
5. any issues about Statutory Paternity Pay, Statutory Adoption Pay, SSP or SMP, including entitlement
6. liability of directors for company's contributions
7. whether
   7.1 a person is or was an employee or an employer
   7.2 an employer is or was entitled to make deductions from contributions, and if so the amount
   7.3 a payment should be made to an employer, and if so the amount
   7.4 two or more employers are treated as one
      for the purposes of employment of the long-term unemployed
8. whether to give or withdraw approval to a transfer of liability to contributions
9. whether a person is liable to a penalty, and if so what the penalty should be
10. any other contributions issues other than the exceptions below

   1 SSC (ToF) Act 99, s 8(1)(a); SS CB Act 92 Pts I-V; 2 SSC (ToF) Act 99, s 8(1)(c); 3 s 8(1)(d); 4 s 8(1)(e); 5 s 8(1)(f) & (g); 6 s 8(1)(h); SS A Act 92, s 121C; 7 SSC (ToF) Act 99, s 8(1)(i); JS Act 95, s 27; 8 SSC (ToF) Act 99, s 8(1)(ia); SS CB Act, Sch 1 para 3B(1)(b); 9 SSC (ToF) Act 99, s 8(1)(k)&(l); SS CB Act 92, Sch 1 para 7A(2) and 7B(2)(h); 10 SSC (ToF) Act 99, s 8(1)(m);

Exceptions to paragraphs 2 and 10

Any decision about Class 4 contributions except

1. whether a person is excepted from or deferred from liability to pay Class 4 contributions
2. incidental issues relating to calculation of profits and recovery of Class 4 contributions

   1 SSC (ToF) Act 99, s 8(2)(a); SS CB Act 92, s 17(1); 2 SSC (ToF) Act 99, s 8(2)(b); SS CB Act 92, s 17(3)&(4) and 18